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TAXATION—FEDERAL GOVERNMENT—TAXATION FOR REGULATION BY.—The defendant, a physician, was indicted under the Harrison Anti-Narcotic Act for dispensing opium to a “dope-fiend”, the sale not being made in pursuance of an order so to sell addressed by the addict to the physician upon a prescribed form issued in blank for such purpose by the internal revenue commissioner. The Act placed a dollar fee each year upon every person who dispensed narcotics, and the form in question was part of a detailed recording system for each transaction involved in the dispensing. The District Court dismissed the indictment upon the ground that the form was not necessary to the end of producing or collecting revenue, but necessary only to the “moral,” *i. e.*, the regulatory end, and so in conflict with powers reserved to the states under the Tenth Amendment. On appeal, the Supreme Court reversed the decision of the District Court on the ground that the Act was within the provisions of Article 1, Sec. 8 of the federal Constitution. *United States v. Doremus* (1919) 39 Sup. Ct. 214.

For a discussion of this case, see 18 COLUMBIA LAW REV. 459.

WILLS—JOINT AND MUTUAL WILL—RIGHT OF SECOND WIFE TO TAKE UNDER STATUTE OF DESCENT AND DISTRIBUTION.—A husband and his wife made a joint and reciprocal will disposing of their property for the benefit of the survivor for life and providing that on the death of the survivor the property should go to their children in fee. The will was probated on the death of the wife and the husband received the rents and benefits of all the property. He subsequently married the defendant. On his death the will was again probated and the defendant wife claimed in fee simple, under Gen. Stat. (1915) § 3831, one-half in value of all the real property in which the husband at any time during the marriage had a legal or equitable interest. In an action to quiet title brought by the children of the first marriage, *held*, the plaintiffs were owners in fee simple of the property. *Lewis v. Lewis* (Kan. 1919) 178 Pac. 421.

A joint and mutual will made in consideration of reciprocal gifts and, devises pursuant to an agreement is now generally recognized as not against public policy. *Carle v. Miles* (1913) 89 Kan. 540, 132 Pac. 146. Such a will is contractual as well as testamentary, *Nelson v. Schoonover* (1913) 89 Kan. 388, 131 Pac. 147, and constitutes *per se* sufficient proof that it was made pursuant to a contract, *Herrmann v. Ludwig* (Sup. Ct. App. Div. 1919) 174 N. Y. Supp. 469; *Campbell v. Dankelberger* (1915) 172 Iowa 385, 153 N. W. 56, especially where, as in the instant case, the parties are husband and wife and have a common interest in the welfare of the devisees. *Frazier v. Patterson* (1909) 243 Ill. 80, 90 N. E. 216. By the weight of authority such a reciprocal joint will remains revocable as a will, 14 Columbia Law Rev. 95; *Ex parte Day* (N. Y. 1851) 1 Bradf. 476, yet as a contract it is enforceable in equity. *Nelson v. Schoonover, supra*; *Herrmann v. Ludwig, supra*. Thus if on the death of a joint testator the will is probated as the will of the deceased, and the survivor accepts the benefits accruing under it, he cannot in equity defeat any of its provisions by a subsequent will; *Meador v. Manlove* (1916) 97 Kan. 706,